



Patels Airtemp (India) Limited

Ref. No.PAT/BSE/Nov, 2020-21/75

Date: 11th November, 2020

To,
BSE Ltd.
Corporate Relation Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai: 400 001

BSE Scrip Code: 517417 ISIN: INE082C01024

Sub : Approval of Standalone and Consolidated Unaudited Financial Results for the quarter & half year ended on 30th September, 2020

Ref: Outcome of the Meeting of Board of Directors of the Company as per Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with Para - A of Part-A of Schedule III.

With reference to the captioned subject, we hereby inform you that the Board of Directors of the Company at their meeting held on Wednesday, 11th November, 2020 considered & approved Standalone and Consolidated Unaudited Financial Results including Statement of Assets & Liabilities and Cash Flow Statement of the Company for the Quarter & Half year ended on 30th September, 2020 as per India Accounting Standard (Ind-AS) and Limited Review Report issued by the Statutory Auditors of the Company on the said financial results for the Quarter & Half year ended on 30th September, 2020 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The said Standalone and Consolidated Unaudited Financial Results including Notes mentioned therein with Limited Review Report attached herewith.

The said Results shall be available on the Company website i.e. www.patelsairtemp.com and BSE Ltd. website i.e. www.bseindia.com.

You are requested to take the aforesaid matters on record.

Thanking you.

Yours faithfully,

FOR PATELS AIRTEMP (INDIA) LIMITED

(Nikhil M. Patel)

Sr. Company Secretary & Compliance Officer

Encl :As stated Above

Works :
805, 806, 807, 810, Rakanpur 382 722,
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Ph. : 323 207 7793
E-mail : patelsairtempusa@gmail.com

ISO 9001 : 2015 COMPANY



ASME "N" / "NPT" / "MO" / "U" / "U2" / "S"
NATIONAL BOARD "NB" / "R"
MEMBER OF : HTRI - USA
CIN NO. L29190GJ1992PLC017801

PATELS AIRTEMP (INDIA) LIMITED


STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Standalone						Consolidated			
		Quarter ended			Half Year ended		Year ended	Quarter ended		Half year ended	Year ended
		30/09/2020	30/06/2020	30/09/2019	30/09/2020	30/09/2019	31/03/2020	30/09/2020	30/06/2020	30/09/2020	31/03/2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Income	Refer Note No. 5 below									
	a) Total Revenue from Operations	5,018.10	4,998.82	5,226.34	10,016.92	10,335.84	23,741.90	5,018.10	4,998.82	10,016.92	23,741.90
	b) Other Income	15.18	15.55	21.98	30.73	46.44	187.81	15.18	15.55	30.73	188.16
	Total Income (a+b)	5,033.28	5,014.37	5,248.31	10,047.65	10,382.27	23,929.71	5,033.28	5,014.37	10,047.65	23,930.06
2	Expenses										
	a) Cost of Materials consumed	3,391.66	2,926.30	4,448.82	6,317.96	8,284.76	16,560.52	3,391.66	2,926.30	6,317.96	16,560.52
	b) Purchase of stock-in-trade	33.08	26.51	87.93	59.59	150.89	247.01	33.08	26.51	59.59	247.01
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,132.33)	398.53	(1,508.97)	(733.80)	(2,287.68)	(2,554.00)	(1,132.33)	398.53	(733.80)	(2,554.00)
	d) Employee benefits expense	264.56	235.95	250.09	500.51	459.74	1,043.28	264.56	235.95	500.51	1,043.28
	e) Depreciation and amortisation expenses	82.17	73.33	66.51	155.50	131.89	289.00	82.17	73.33	155.50	289.00
	f) Labour Charges	638.43	331.00	643.74	969.43	1,072.62	2,605.88	638.43	331.00	969.43	2,605.88
	g) Finance Costs	212.84	153.95	160.72	366.79	306.26	723.50	212.84	153.95	366.79	723.50
	h) Other Expenses	1,217.41	521.09	798.37	1,738.50	1,594.70	3,535.64	1,217.41	522.52	1,739.93	3,535.64
	Total Expenses	4,707.82	4,666.66	4,947.21	9,374.48	9,713.18	22,450.83	4,707.82	4,666.09	9,375.91	22,450.83
3	Profit before exceptional items and tax	325.46	347.71	301.11	673.17	669.10	1,478.88	325.46	346.28	671.74	1,479.23
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-
5	Profit before tax	325.46	347.71	301.11	673.17	669.10	1,478.88	325.46	346.28	671.74	1,479.23
6	Tax Expenses										
	(i) Current Tax	74.85	91.15	57.91	166.00	167.91	378.91	74.85	91.15	166.00	378.91
	(ii) Deferred Tax	4.89	(0.87)	(23.72)	4.02	(27.55)	(30.54)	4.89	(0.87)	4.02	(30.54)
7	Net Profit for the period	245.72	257.43	266.92	503.15	528.74	1,130.51	245.72	256.00	501.72	1,130.86
8	Other Comprehensive Income (Net of income tax)										
	a) Items that will not be reclassified to profit or loss	(0.50)	(0.50)	(3.40)	(1.00)	(6.80)	(1.99)	(0.50)	(0.50)	(1.00)	(1.99)
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
9	Total other comprehensive income (Net of tax)	(0.50)	(0.50)	(3.40)	(1.00)	(6.80)	(1.99)	(0.50)	(0.50)	(1.00)	(1.99)
10	Total comprehensive income for the period	245.22	256.93	263.52	502.15	521.94	1,128.52	245.22	255.50	500.72	1,128.87
11	Paid-up equity share capital (face value of Rs. 10/- per share)	507.02	507.02	507.02	507.02	507.02	507.02	507.02	507.02	507.02	507.02
12	Other Equity excluding Revaluation Reserves						8,446.93				8,447.66
13	Earning Per Equity Share (EPS) of Rs. 10/- each (Not Annualised)										
	a) Basic (Rs.)	4.84	5.08	5.27	9.92	10.43	22.30	4.84	5.05	9.89	22.30
	b) Diluted (Rs.)	4.84	5.08	5.27	9.92	10.43	22.30	4.84	5.05	9.89	22.30
Notes:											
1	The above Standalone and Consolidated financial results for the Quarter and half year ended 30th September, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 11th November, 2020 and the Limited Review of the same has been carried out by the Statutory Auditors of the Company.										
2	These results have been prepared in accordance with the provisions of Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended from time to time.										



PATELS AIRTEMP (INDIA) LTD.

3	As the Company has only one reportable segment i.e. Engineering, the disclosure requirements under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and in terms of Ind AS-108 on "Segment Reporting" are not applicable.
4	The Company/Group has taken into account the possible impacts of COVID-19 in preparation of the financial statements, including but not limited to its assessment of liquidity and going concern assumption, recoverable values of its financial and non-financial assets, impact on revenues and on costs. The Company has been able to effectively manage the operations till now with appropriate safety precautions, without any significant impact of COVID-19 on the business. The actual impact of COVID-19 in coming quarters may be different from that of this quarter, depending on how the situation evolves globally. The Company/Group will continue to closely monitor future economic conditions to ensure business continuity.
5	On 13th January, 2020, M/s. Patels Airtemp (USA) Inc., has allotted 10,00,000 shares having face value of US\$0.01 at par to the Company and accordingly became Wholly Owned Subsidiary (WOS) of the Company. In view of this, the figures for the corresponding quarter and half year ended 30th September, 2019 of the Consolidated Financial Results is not required to be furnished.
6	The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
7	The figures for the corresponding previous year/period's have been regrouped/rearranged/restated wherever necessary.
<p>For and on behalf of the Board For PATELS AIRTEMP (INDIA) LIMITED</p>  SANJIV KUMAR N. PATEL (Managing Director) DIN: 02794095	
<p>Place :Rakanpur, Dist: Gandhinagar Date : 11th November, 2020</p>	



PATELS AIRTEMP (INDIA) LTD.

PATELS AIRTEMP (INDIA) LIMITED
Unaudited Standalone and Consolidated Balance Sheet as at 30th September, 2020

Sr. No.	Particulars	(Rs. in lakhs)			
		Standalone		Consolidated	
		As at 30th September, 2020	As at 31st March, 2020	As at 30th September, 2020	As at 31st March, 2020
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	ASSETS				
1	Non-current assets				
	Property, plant and equipment	4,022.08	3,334.94	4,022.08	3,334.94
	Capital work-in-progress	89.56	349.70	89.56	349.70
	Other intangible assets	11.35	14.00	11.35	14.00
	Financial assets				
	(i) Investments	7.18	7.18	-	-
	(ii) Long term loans & advances	7.39	7.54	-	-
	(iii) Other non-current assets	113.09	80.49	113.09	80.49
	Total non-current assets	4,250.65	3,793.85	4,236.08	3,779.13
2	Current assets				
	Inventories	10,143.82	10,145.77	10,143.82	10,145.77
	Financial assets				
	(i) Trade receivables	8,234.31	9,141.66	8,234.31	9,141.66
	(ii) Cash and cash equivalents	577.53	236.14	591.35	251.67
	(iii) Bank balance other than cash and cash equivalents	1,060.39	862.98	1,060.39	862.98
	(iv) Short term loans & advances	1,479.01	1,646.15	1,479.01	1,646.15
	Current Tax Assets (Net)	-	22.10	-	22.10
	Other current assets	185.26	210.35	185.26	210.35
	Total current assets	21,680.32	22,265.15	21,694.14	22,280.68
	TOTAL ASSETS	25,930.97	26,059.00	25,930.22	26,059.81
	EQUITY AND LIABILITIES				
1	Equity				
	Equity share capital	507.02	507.02	507.02	507.02
	Other equity	8,822.33	8,446.93	8,821.51	8,447.66
	Non-controlling interest	-	-	-	-
	Total equity	9,329.35	8,953.95	9,328.53	8,954.68
2	Liabilities				
	Non-current liabilities				
	Financial liabilities				
	Borrowings	1,393.18	1,334.89	1,393.18	1,334.89
	Provisions	28.81	31.61	28.81	31.61
	Deferred tax liabilities (net)	167.45	163.77	167.45	163.77
	Total non-current liabilities	1,589.44	1,530.27	1,589.44	1,530.27
	Current liabilities				
	Financial liabilities				
	(i) Borrowings	4,235.18	3,127.85	4,235.18	3,127.85
	(ii) Trade payables	4,140.35	6,418.49	4,140.35	6,418.49
	Provisions	14.03	18.70	14.03	18.70
	Other Current liabilities	6,586.64	6,009.74	6,586.71	6,009.82
	Current tax liabilities (net)	35.97	-	35.97	-
	Total current liabilities	15,012.17	15,574.78	15,012.24	15,574.86
	TOTAL EQUITY AND LIABILITIES	25,930.96	26,059.00	25,930.21	26,059.81

For and on behalf of the Board
For PATELS AIRTEMP (INDIA) LIMITED


SANJIVKUMAR N. PATEL
(Managing Director)
DIN: 02794095

Place : Rakanpur, Dist: Gandhinagar
Date : 11th November, 2020

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ISO 9001 : 2015 COMPANY




ASME "N" / "NPT" / "MO" / "U" / "U2" / "S"
NATIONAL BOARD "NB" / "R"
MEMBER OF : HTRI - USA
CIN NO. L29190GJ1992PLC017801

PATELS AIRTEMP (INDIA) LIMITED			
Unaudited Standalone and Consolidated Cash Flow Statement for the half year ended 30th September, 2020			
(Rs.in lakhs)			
Particulars	Standalone		Consolidated
	Half Year ended		
	30th September, 2020	30th September, 2019	30th September, 2020 (Refer Note below)
Unaudited			
A. Cash flow from operating activities			
Profit before extraordinary items and tax	673.17	669.10	671.74
Adjustments for:			
Depreciation and amortisation expense	155.50	131.89	155.50
(Profit) / loss on assets sold and discarded	-	-	-
Interest Paid	366.79	306.26	366.79
Interest income	(30.73)	(46.44)	(30.73)
Remeasurement of Defined Benefit Plan (Gross)	(1.33)	(9.09)	(1.33)
Effect of Exchange difference on translation of a subsidiary	-	-	(0.22)
Operating profit before working capital changes	1,163.40	1,051.72	1,161.75
Changes in working capital:			
Inventories	1.96	(2,449.22)	1.96
Trade receivables	907.34	(308.71)	907.34
Short-term loans and advances	167.14	(862.45)	167.14
Other Non- current assets	(32.59)	10.47	(32.59)
Long term loans and advances	0.15	(136.32)	-
Other current assets	(172.32)	-	(172.32)
Trade payables	(2,278.14)	1,413.61	(2,278.14)
Other current liabilities	576.91	2,047.63	576.98
Short-term provisions	(4.67)	(12.70)	(4.67)
Long-term provisions	(2.80)	-	(2.80)
Cash generated from operations	326.38	754.03	324.65
Income tax paid (Net of refunds)	(107.92)	(165.19)	(107.92)
Net cash flow from operating activities (A)	218.46	588.83	216.73
B. Cash flow from investing activities			
Capital expenditure on fixed assets	(579.85)	(783.88)	(579.85)
Amount Invested in a wholly owned subsidiary	-	-	-
Proceeds from sale of fixed assets	-	-	-
Interest Received	30.73	46.44	30.73
Net cash flow from investing activities (B)	(549.12)	(737.45)	(549.12)
C. Cash flow from financing activities			
Net increase/(Decrease) in Long Term borrowings	58.29	194.40	58.29
Net increase/(Decrease) in working capital borrowings	1,107.33	(192.51)	1,107.33
Interest Paid	(366.79)	(306.26)	(366.79)
Dividend Paid (incl. Tax on dividends)	(126.76)	(152.81)	(126.76)
Net cash flow from financing activities (C)	672.07	(457.18)	672.07
Net increase / (decrease) in cash and cash equivalents (A+B+C)	341.39	(605.79)	339.67
Cash and cash equivalents at the beginning of the year	236.14	1,430.58	251.67
Cash and cash equivalents at the end of the year	577.53	824.79	591.35

Note

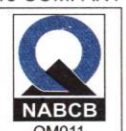
On 13th January, 2020, M/s. Patels Airtemp (USA) Inc., has allotted 10,00,000 shares having face value of US\$0.01 at par to the Company and accordingly became Wholly Owned Subsidiary (WOS) of the Company. In view of this, the figures for the corresponding half year ended 30th September, 2019 of the Consolidated Cash Flow Statement is not required to be furnished.

**For and on behalf of the Board
For PATELS AIRTEMP (INDIA) LIMITED**


SANJIVKUMAR N. PATEL
(Managing Director)
DIN: 02794095

**Place : Rakanpur, Dist: Gandhinagar
Date : 11th November, 2020**

ISO 9001 : 2015 COMPANY



ASME "N" / "NPT" / "MC" / "U" / "U2" / "S"
NATIONAL BOARD "NB" / "R"
MEMBER OF : HTRI - USA
CIN NO. L29190GJ1992PLC017801

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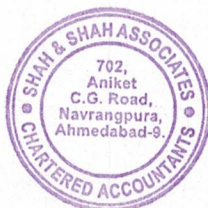
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USA Office :
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4548, Talisman St,
Torrance, CA - 90503 USA.
Ph. : 323 207 7793
E-mail : patelsairtempusa@gmail.com

Independent Auditor's Review Report on quarterly and year to date Unaudited Standalone Financial Results of M/S. PATELS AIRTEMP (INDIA) LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To The Board of Directors of
PATELS AIRTEMP (INDIA) LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **PATELS AIRTEMP (INDIA) LIMITED** ("the Company") for the quarter ended 30th September, 2020 and year to date from 1st April, 2020 to 30th September, 2020 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Statement").
2. This statement which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Ahmedabad
Date: 11th November, 2020

For **SHAH & SHAH ASSOCIATES**
Chartered Accountants
FRN: 113742W

N. C. Tanna

VASANT C. TANNA
PARTNER

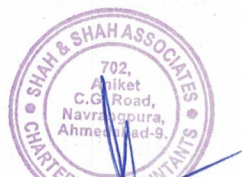
Membership Number: 100422
UDIN 20100422AAAAHW6626

Independent Auditor's Review Report on quarterly and year to date Unaudited Consolidated Financial Results of M/S. PATELS AIRTEMP (INDIA) LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To The Board of Directors of
PATELS AIRTEMP (INDIA) LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **PATELS AIRTEMP (INDIA) LIMITED** ("the Company") for the quarter ended 30th September, 2020 and year to date from 1st April, 2020 to 30th September, 2020 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Statement").
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3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The statement includes the results of M/s. Patels Airtemp (USA) Inc; wholly owned subsidiary;
5. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



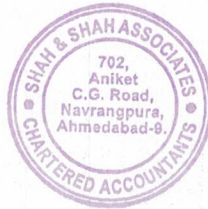
SHAH & SHAH ASSOCIATES
CHARTERED ACCOUNTANTS

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AHMEDABAD - 380 009.
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6. The Statement includes the financial information of a subsidiary which has not been reviewed, whose financial information reflects Net assets of Rs.13.75 Lakhs as at 30 September 2020 and total revenue of Rs. Nil and Rs. Nil, total net loss after tax of Rs. Nil and Rs.1.43 Lakhs, total comprehensive loss of Rs. Nil and Rs.1.43 Lakhs for the quarter ended 30 September 2020 and for the period from 1 April 2020 to 30 September 2020, respectively, and cash outflows (net) of Rs.1.72 Lakhs for the period from 1 April 2020 to 30 September 2020, as considered in the Statement.

Our conclusion on the Statement is not modified in respect of the above matter

Place: Ahmedabad
Date: 11th November, 2020



For **SHAH & SHAH ASSOCIATES**
Chartered Accountants
FRN:113742W

N. C. Tanna

VASANT C. TANNA
PARTNER

Membership Number: 100422
UDIN 20100422AAAAX1094